

State of California

Franchise Tax Board-Legislative Services Bureau
PO Box 1468
Sacramento, CA 95812-1468

Telephone: (916)845-4326
ATSS: 468-4326
FAX: (916)845-5472

Legislative Change (Report) No. 99-07

Bill Number: AB 1289

Author: Baugh, et. al.

Chapter Number: 99-117

Laws Affecting Franchise Tax Board: 17273

Date Filed with the Secretary of the State: July 13, 1999

SUBJECT: Self-Employed Health Deduction Conformity/Phase-in of 100%

Assembly Bill 1289 (Baugh), as enacted on July 13, 1999, made the following changes to California law:

Section 17273 of the Revenue and Taxation Code was amended.

This act conforms California law to federal law with regard to the incremental phase-in of a 100% deduction for self-employed health insurance costs.

This act was chaptered out by AB 1107 (Ch. 146, Stats. 1999) (FTB LC 99-10). AB 1107 contains the identical provision as in this act.

This act is effective and operative for taxable years beginning on or after January 1, 1999.

This act will not require any reports by the department to the Legislature.

Bureau Director

Johnnie Lou Rosas

Date

08/20/1999